

**EXHIBIT B**  
**CITY OF BURBANK**  
**General Fund Projected Spendable Fund Balance for June 30, 2018**  
**PROPOSED BUDGET FY 17-18**

NO.	REVENUE CATEGORY	REVISED BUDGET FY 16-17	CHANGES GROWTH (REDUCTIONS)	PROPOSED PROJECTIONS FY 17-18
1	Sales Tax	32,196,736	636,764	32,833,500
2	Property Taxes	40,550,001	1,261,105	41,811,106
3	Utility Users Tax	19,930,344	-	19,930,344
4	Services Charges - Intra City	17,608,301	(4,520,033)	13,088,268
5	Services Charges	10,463,384	981,036	11,444,420
6	In Lieu Tax	8,889,775	-	8,889,775
7	Motor Vehicle In-Lieu	9,816,231	294,487	10,110,718
8	Interest/Use of Money	1,647,521	16,476	1,663,997
9	Parking/Traffic/Other Fines	2,350,250	-	2,350,250
10	Transient Occupancy Tax	11,406,805	342,204	11,749,009
11	Building Permits/License Fees	3,414,685	(409,967)	3,004,718
12	Transient Parking Tax	2,959,800	59,196	3,018,996
13	Business Taxes	2,405,000	-	2,405,000
14	Franchises	1,788,235	17,882	1,806,117
15	Intergovernmental Revenues	1,393,075	(600,171)	792,904
<b>SUB-TOTAL REVENUES</b>		<b>\$ 166,820,143</b>	<b>\$ (1,921,021)</b>	<b>\$ 164,899,122</b>

**TOTAL RECURRING REVENUES** **\$ 164,899,122** (1)

NO.	EXPENDITURE CATEGORY	PROJECTED SALARY & BENEFITS FY 17-18	PROJECTED MS & S FY 17-18	PROJECTED EXPENDITURES FY 17-18
1	City Council	(468,126)	(157,942)	(626,068)
2	City Manager	(1,872,860)	(285,056)	(2,157,916)
3	City Clerk	(843,703)	(309,013)	(1,152,716)
4	City Treasurer	(605,815)	(136,668)	(742,483)
5	City Attorney	(3,513,750)	(175,840)	(3,689,590)
6	Management Services	(3,899,514)	(1,577,849)	(5,477,363)
7	Information Technology	(4,685,375)	(262,290)	(4,947,665)
8	Financial Services	(4,335,965)	(517,478)	(4,853,443)
9	Park, Rec & Community Svcs	(12,436,802)	(6,730,580)	(19,167,382)
10	Library Services	(5,344,243)	(1,372,178)	(6,716,421)
11	Community Development	(6,413,901)	(1,708,777)	(8,122,678)
12	Public Works	(9,644,966)	(4,131,872)	(13,776,838)
13	Fire	(29,801,962)	(4,895,696)	(34,697,658)
14	Police	(47,277,282)	(8,837,825)	(56,115,107)
15	Contrib to Other Funds/Non-Dept	(1,109,343)	(1,094,828)	(2,204,171)
16	Building Maintenance Repair	-	(1,400,000)	(1,400,000)
<b>TOTAL EXPENDITURES</b>		<b>\$ (132,253,607)</b>	<b>\$ (33,593,892)</b>	<b>\$ (165,847,499)</b> (2)

**TOTAL - RECURRING BALANCE** **\$ (948,377)** (3) = (1) + (2)

-----END OF RECURRING-----

## EXHIBIT B (cont.)

**NON-RECURRING**

<b>SPENDABLE FUND BALANCE - JUNE 30, 2017 - ESTIMATED</b>	<b>\$ 12,492,568</b>	<b>(4)</b>
<b>ESTIMATED BUDGET SAVINGS (FY 2017-18)</b>	<b>\$ 2,487,712</b>	<b>(5)</b>
<b>Infrastructure Reserve Fund Appropriation June 30, 2018 (FY 2017-18)</b>	<b>\$ (1,000,000)</b>	<b>(6)</b>
<b>Formal Reserve Adjustment (FY 2017-18)</b>	<b>\$ (218,659)</b>	<b>(7)</b>
<b>Contribution to Compensated Absences Reserve (FY 2017-18)</b>	<b>\$ (665,022)</b>	<b>(9)</b>
<b>ADJUSTED BEGINNING SPENDABLE BALANCE - JULY 1, 2017:</b>	<b>\$ 13,096,600</b>	<b>(8) = (4) thru (7)</b>
<b>Proposed Non-Recurring Items</b>	<b>\$ (438,615)</b>	<b>(9)</b>
<b>TOTAL NON-RECURRING ITEMS</b>	<b>\$ (438,615)</b>	<b>(11) = (9) + (10)</b>
<b>NON-RECURRING BALANCE POST ADOPTED ITEMS</b>	<b>\$ 12,657,985</b>	<b>(12) = (8) + (11)</b>
<b>RECURRING BALANCE (ABOVE)</b>	<b>\$ (948,377)</b>	<b>(13) = (3)</b>
<b>PROJECTED SPENDABLE FUND BALANCE - JUNE 30, 2017</b>	<b>\$ 11,709,608</b>	<b>(14) = (12) + (13)</b>

EXHIBIT B (cont.)  
SCHEDULE 1  
PROPOSED ONE-TIME ITEMS  
GENERAL FUND - FY 2017-18

DEPT	DESCRIPTION	COST	ONE-TIME SUBTOTAL
<b><u>PROGRAMS AND MS&amp;S</u></b>			
FD	Fire Recruit Academy	313,615	
IT	ERP Support Services	125,000	
			<b><u>\$ 438,615</u></b>
<b>GRAND TOTAL ONE-TIME ITEMS FY 2017-18</b>			<b>\$ 438,615</b>

**EXHIBIT C**  
**General Fund**  
**Financial Forecast FY 2017-18 through FY 2022-23**  
**PROPOSED BUDGET FY 2017-18**  
**(Amounts in Thousands)**

	PROJECTED					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b><u>Recurring Items:</u></b>						
<b><u>Revenues</u></b>						
Sales Tax	\$ 32,833	\$ 33,450	\$ 34,286	\$ 35,144	\$ 36,022	\$ 36,923
Property Taxes	41,811	43,111	44,452	45,835	47,260	48,730
Utility Users Tax	19,930	20,329	20,736	21,150	21,573	22,005
Services Charges - Intra City	13,088	13,481	13,885	14,302	14,731	15,173
Services Charges	11,444	11,788	12,141	12,506	12,881	13,267
In Lieu Tax	8,890	9,068	9,249	9,434	9,623	9,815
Motor Vehicle In-Lieu	10,111	10,414	10,726	11,048	11,380	11,721
Interest/Use of Money	1,664	1,697	1,731	1,766	1,801	1,837
Parking/Traffic/Other Fines	2,350	2,397	2,445	2,494	2,544	2,595
Transient Occupancy Tax	11,749	12,101	12,465	12,838	13,224	13,620
Building Permits/License Fees	3,005	3,095	3,188	3,283	3,382	3,483
Transient Parking Tax	3,019	3,094	3,172	3,251	3,332	3,416
Business Taxes	2,405	2,477	2,551	2,628	2,707	2,788
Franchises	1,806	1,824	1,842	1,861	1,879	1,898
Intergovernmental Revenues	793	809	825	841	858	875
<b>Total General Fund Revenues</b>	<b>\$ 164,899</b>	<b>\$ 169,136</b>	<b>\$ 173,695</b>	<b>\$ 178,381</b>	<b>\$ 183,197</b>	<b>\$ 188,147</b>
<b><u>Expenditures</u></b>						
City Council	\$ (626)	\$ (647)	\$ (663)	\$ (682)	\$ (697)	\$ (713)
City Manager	(2,158)	(2,231)	(2,285)	(2,348)	(2,398)	(2,449)
City Clerk	(1,153)	(1,191)	(1,221)	(1,255)	(1,283)	(1,313)
City Treasurer	(742)	(767)	(786)	(808)	(826)	(844)
City Attorney	(3,690)	(3,815)	(3,906)	(4,012)	(4,094)	(4,178)
Management Services	(5,477)	(5,658)	(5,802)	(5,964)	(6,100)	(6,240)
Information Technology	(4,948)	(5,116)	(5,238)	(5,380)	(5,491)	(5,604)
Financial Services	(4,853)	(5,018)	(5,139)	(5,279)	(5,391)	(5,504)
Park, Rec & Community Svcs	(19,167)	(19,796)	(20,306)	(20,876)	(21,367)	(21,870)
Library Services	(6,716)	(6,941)	(7,113)	(7,309)	(7,471)	(7,636)
Community Development	(8,123)	(8,394)	(8,602)	(8,840)	(9,036)	(9,236)
Public Works	(13,777)	(14,231)	(14,593)	(15,001)	(15,346)	(15,699)
Fire	(34,698)	(36,571)	(38,337)	(40,584)	(42,253)	(43,868)
Police	(56,115)	(59,042)	(61,708)	(65,068)	(67,687)	(67,648)
Non-Departmental	(3,604)	(5,394)	(6,576)	(8,632)	(10,312)	(11,900)
<b>Subtotal General Fund Expenditures</b>	<b>(165,847)</b>	<b>(174,811)</b>	<b>(182,277)</b>	<b>(192,037)</b>	<b>(199,750)</b>	<b>(204,699)</b>
<b>RECURRING BALANCE</b>	<b>\$ (948)</b>	<b>\$ (5,675)</b>	<b>\$ (8,581)</b>	<b>\$ (13,655)</b>	<b>\$ (16,553)</b>	<b>\$ (16,552)</b>

**EXHIBIT C**  
**General Fund**  
**Financial Forecast FY 2017-18 through FY 2022-23**  
**PROPOSED BUDGET FY 2017-18**  
**(Amounts in Thousands)**

	PROJECTED					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b><u>Non-recurring Revenue/Savings Items:</u></b>						
Estimated Budget Savings	\$ 2,488	\$ 2,622	\$ 2,734	\$ 2,881	\$ 2,996	\$ 3,070
<b>Non-Recurring Revenue/Savings Total:</b>	<b>2,488</b>	<b>2,622</b>	<b>2,734</b>	<b>2,881</b>	<b>2,996</b>	<b>3,070</b>
 <b>Plus Beginning Balance June 30th</b>	 \$ 12,493	 \$ 11,710	 \$ 5,864	 \$ (2,476)	 \$ (16,203)	 \$ (32,302)
Infrastructure Replace Reserve	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Working Capital Reserve	(164)	(1,345)	(1,120)	(1,464)	(1,157)	(742)
Emergency Reserve	(55)	(448)	(373)	(488)	(386)	(247)
Compensated Absences Reserve	(665)	-	-	-	-	-
<b>Adjusted Beginning Balance July 1st</b>	<b>10,609</b>	<b>8,917</b>	<b>3,371</b>	<b>(5,428)</b>	<b>(18,745)</b>	<b>(34,292)</b>
 <b><u>Less Non-Recurring Items</u></b>						
Proposed Non-Recurring Items	(439)					
<b>Subtotal Non-Recurring Items</b>	<b>(439)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>EXCESS/(DEFICIENCY) OF REVENUE OVER APPROPRIATIONS</b>	 <b>\$ 12,658</b>	 <b>\$ 11,539</b>	 <b>\$ 6,105</b>	 <b>\$ (2,547)</b>	 <b>\$ (15,749)</b>	 <b>\$ (31,221)</b>
 <b>PLUS RECURRING BALANCE (ABOVE)</b>	 \$ (948)	 \$ (5,675)	 \$ (8,581)	 \$ (13,655)	 \$ (16,553)	 \$ (16,552)
 <b>ENDING SPENDABLE FUND BALANCE</b>	 <b>\$ 11,710</b>	 <b>\$ 5,864</b>	 <b>\$ (2,476)</b>	 <b>\$ (16,203)</b>	 <b>\$ (32,302)</b>	 <b>\$ (47,773)</b>

**EXHIBIT C (cont.)**

**BUDGET PARAMETERS FY 2017-18**  
**Forecast - Proposed Budget**

Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Sales Tax	2.0%	1.9%	2.5%	2.5%	2.5%	2.5%
Property Taxes	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%
Utility Users Tax	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Services Charges - Intra City	(15.9%)	3.0%	3.0%	3.0%	3.0%	3.0%
Service Charges	9.4%	3.0%	3.0%	3.0%	3.0%	3.0%
In-Lieu Taxes	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Motor Vehicle In Lieu Fee	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Sales Tax Triple Flip In Lieu	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest Earnings	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Parking/Traffic/Other Fines	0.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Transient Occupancy Tax	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Building Permits/License Fees	(12.0%)	3.0%	3.0%	3.0%	3.0%	3.0%
Transient Parking Tax	2.0%	2.5%	2.5%	2.5%	2.5%	2.5%
Business Taxes	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Franchise Fees	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Intergovernmental Revenues	(43.1%)	2.0%	2.0%	2.0%	2.0%	2.0%
Salaries & Wages*	-	-	-	-	-	-
Utilities	2.0%	2.5%	2.5%	2.5%	2.5%	2.5%
Contracts/Services/Other	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Internal Service Funds	(6.0%)	3.0%	3.0%	3.0%	3.0%	3.0%

\*confidential